

HELM

FINANCIAL CORPORATION

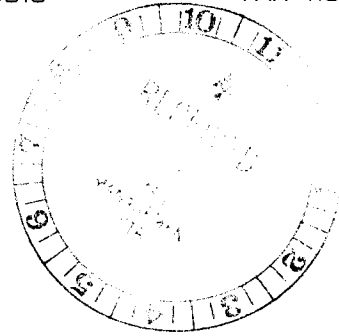
One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

September 1, 2000

Mr. Vernon Williams
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001



RE: Termination of Full Maintenance Lease Agreement dated September 1, 2000 ("**Termination**"), between Helm Financial Corporation ("**Lessor**") and Wheelabrator Coal Services Company ("**Lessee**").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Termination.

In connection with the recording of the Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Name and Address of Lessee: Wheelabrator Coal Services Company
3505 Olsen Boulevard, Suite 210
Amarillo, TX 79109

A short summary of the document to appear in the index follows:

Termination of Full Maintenance Lease Agreement dated September 1, 2000 between Helm Financial Corporation as Lessor and Wheelabrator Coal Services Company as Lessee covering 117 railcars within the series GSNX 62-696 (ns).

Please file this Termination as a supplementary document to Recordation No. **22110** filed April 8, 1999 and return one (1) stamped original to my attention. A check covering the filing fee of twenty-six dollars (\$26.00) is enclosed.

Yours truly,

Alison Drain
Alison Drain
Document Administrator

RECORDATION NO. 22110-A FILED

SEP 23 '00

10-26 AM

/ad
Enclosures (2)

SURFACE TRANSPORTATION BOARD

SEP 26 11 34 AM '00

RECEIVED
SURFACE TRANSPORTATION
BOARD

TERMINATION OF FULL MAINTENANCE LEASE AGREEMENT

THIS TERMINATION OF FULL MAINTENANCE LEASE AGREEMENT ("Termination") is dated as of September 1, 2000 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. **Recitals.** Lessor entered into the Full Maintenance Lease Agreement dated as of December 31, 1999 ("**Lease**"), with Wheelabrator Coal Services Company, a Delaware corporation, with respect to the one hundred seventeen (117) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board ("**STB**") of the Department of Transportation under STB Recordation Number 22110 filed on April 8, 1999 at 9:30 a.m.

The Lease was terminated as of December 31, 1999. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. **Termination.** The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first written above.

HELM FINANCIAL CORPORATION

By: John F. Dains

Print Name: John F. Dains

Title: Senior Vice President & CFO

RECORDATION NO. 22110-A FILED

SEP 28 '00 10:26 AM

SURFACE TRANSPORTATION BOARD

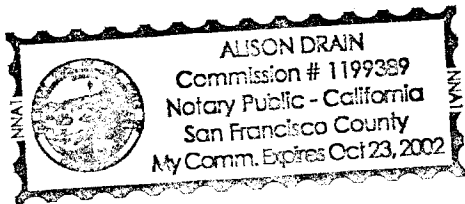
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On September 25, 2000, before me, Alison Drain, personally appeared John F. Dains, Senior Vice President and Chief Financial Officer of **HELM FINANCIAL CORPORATION**,

 X personally known to me -OR-

 proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



Witness my hand and official seal.

Alison Drain
SIGNATURE OF THE NOTARY

[Notarial Seal]

SCHEDULE A

To the Termination of Full Maintenance Lease Agreement dated September 1, 2000.

THE UNITS

Description of Units:

One hundred seventeen (117), 4,000 cubic foot, 106-ton capacity, steel, open top, coal gondola railcars with rotary couplers; built by Bethlehem Steel Corporation in 1981.

Mark	Number	Mark	Number	Mark	Number
1	GSNX 62	49	GSNX 395	97	GSNX 573
2	GSNX 102	50	GSNX 404	98	GSNX 580
3	GSNX 103	51	GSNX 408	99	GSNX 582
4	GSNX 113	52	GSNX 412	100	GSNX 583
5	GSNX 120	53	GSNX 421	101	GSNX 585
6	GSNX 128	54	GSNX 422	102	GSNX 589
7	GSNX 133	55	GSNX 425	103	GSNX 595
8	GSNX 146	56	GSNX 433	104	GSNX 605
9	GSNX 147	57	GSNX 434	105	GSNX 617
10	GSNX 152	58	GSNX 444	106	GSNX 630
11	GSNX 171	59	GSNX 445	107	GSNX 657
12	GSNX 174	60	GSNX 446	108	GSNX 660
13	GSNX 177	61	GSNX 458	109	GSNX 672
14	GSNX 187	62	GSNX 468	110	GSNX 673
15	GSNX 191	63	GSNX 469	111	GSNX 675
16	GSNX 193	64	GSNX 476	112	GSNX 677
17	GSNX 196	65	GSNX 477	113	GSNX 680
18	GSNX 204	66	GSNX 480	114	GSNX 691
19	GSNX 220	67	GSNX 482	115	GSNX 692
20	GSNX 221	68	GSNX 483	116	GSNX 694
21	GSNX 229	69	GSNX 491	117	GSNX 696
22	GSNX 231	70	GSNX 493		
23	GSNX 233	71	GSNX 500		
24	GSNX 236	72	GSNX 503		
25	GSNX 239	73	GSNX 506		
26	GSNX 241	74	GSNX 507		
27	GSNX 244	75	GSNX 508		
28	GSNX 249	76	GSNX 510		
29	GSNX 257	77	GSNX 511		
30	GSNX 258	78	GSNX 514		
31	GSNX 259	79	GSNX 517		
32	GSNX 264	80	GSNX 518		
33	GSNX 273	81	GSNX 523		
34	GSNX 279	82	GSNX 530		
35	GSNX 284	83	GSNX 532		
36	GSNX 292	84	GSNX 533		
37	GSNX 310	85	GSNX 539		
38	GSNX 340	86	GSNX 544		
39	GSNX 345	87	GSNX 545		
40	GSNX 351	88	GSNX 547		
41	GSNX 357	89	GSNX 553		
42	GSNX 360	90	GSNX 554		
43	GSNX 363	91	GSNX 560		
44	GSNX 366	92	GSNX 562		
45	GSNX 367	93	GSNX 563		
46	GSNX 373	94	GSNX 568		
47	GSNX 374	95	GSNX 569		
48	GSNX 378	96	GSNX 571		